

1-35. Accelerated Depreciation Certifications (1200 TN 91 1-35)

1. AUTHORITY. To certify pollution control facilities for accelerated depreciation pursuant to the Internal Revenue Code of 1954, as amended, Section 169.

2. TO WHOM DELEGATED. Directors, Air and Radiation Division (ARD) and Water Division (WD).

3. LIMITATIONS. None.

4. REDELEGATION AUTHORITY.

- a. This authority may not be redelegated without formal amendment.
- b. An official who redelegates an authority retains the right to exercise or withdraw the authority. Redelegated authority may be exercised by any official in the chain of command down to the official to whom it has been specifically redelegated.

5. ADDITIONAL REFERENCES. 40 CFR Part 20.

6. SUPERSESSION. Delegations Manual, GAM, Regional Delegation, 1-35. Accelerated Depreciation Certification, 1200 TN RIII 107 (November 18, 1994).

Date: APR 15 2019


Cosmo Servidio
Regional Administrator